

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 19TH NOVEMBER 2007 / 28TH KARTHIKA 1929

WP(C).No. 34138 of 2007(L)

PETITIONER:

**A.P.FATHIMA SUHARA, PROPRIETRIX,
CHELAKKARA TRADERS, CHELAKKARA,
THRISSUR DISTRICT.**

**BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENTS:

**1. COMMERCIAL TAX OFFICER,
VAT CIRCLE, WADAKKANCHERRY, THRISSUR DISTRICT.**

**2. INTELLIGENCE OFFICER,
SQUAD NO.V, DEPT. OF COMMERCIAL TAXES,
MATTANCHERRY.**

BY GOVERNMENT PLEADER SRI.GOVINDAN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19/11/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

ANTONY DOMINIC, J.

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W.P.(C) NO. 34138 OF 2007 L
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Dated this the 19th day of November, 2007

J U D G M E N T

The challenge in this writ petition is against Ext.P4 by which Rubber sheets transported by the petitioner from Chelakkara to Erumely have been detained. The irregularity noticed is that the goods under transport were not declared at the Karukutty Check Post in the National Highway. This irregularity is sought to be explained by the petitioner by contending that it is because of heavy traffic that they failed in doing so.

2. The learned Government Pleader however points out that goods were also not declared at the CTCP, Kottappuram. If in two check posts, goods were not declared, respondents are justified in suspecting attempt to evade tax. This certainly calls for investigation as is now proposed to be done.

3. In the meantime, in the nature of allegations against the petitioner, I am not in a position to accept the plea of the writ

petitioner for releasing the goods for the only reason that the petitioner is a registered dealer. Petitioner may, if so advised, furnish security as required in Ext.P4 and get the goods released.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE

Rp